

county shall be exercised and performed by the board of commissioners or board of aldermen, as the case may be, of the city, town or the like municipal corporation.

SEC. 30. The board of county commissioners shall cause the register of deeds to make out two copies of tax-list for each township, as revised and settled by him according to a form to be furnished to them by the auditor of the State. Such form shall show in different columns the sums due by each tax payer to the State and to the county, and also in separate columns the total amount of school poll-tax levied by the General Assembly and county authorities due by each tax payer, and the total amount of property school tax levied by the General Assembly and the county authorities due by each tax payer. One of said copies shall remain in the office of the clerk of the commissioners, the other shall be delivered to the sheriff or tax collector on or before the first Monday in September in each year, and he shall receipt for the same. The clerk shall endorse on the copies given the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged in such list. In such list the clerk shall note all appeals from the judgment of the commissioners which have been perfected by the giving of a bond. Said order shall be in the following or some similar form :

STATE OF NORTH CAROLINA,.....COUNTY.

OFFICE BOARD OF COMMISSIONERS,.....COUNTY.

To the Sheriff of.....County :

You are hereby commanded to collect the taxes herein mentioned according to the provisions and requirements of the existing law.

In witness whereof I hereunto set my hand and seal.....day of....., 18....

.....  
Clerk of Board of Commissioners.

The board of county commissioners shall also cause the register of deeds to make out duplicates of the tax list, to be made in stub books with blank receipts, for the use of the sheriff or tax collector.

SEC. 31. When property is assessed to any person as agent, for another, or in a representative capacity, such person shall have a lien upon such property, or any property of his principal in his possession, until he is indemnified against the payment thereof, or if he has paid the tax until he is reimbursed for such payment.

Tax lists to be in duplicate.

What forms to show.

One copy of tax list to remain in office of Clerk of Commissioners, and one to be delivered to Sheriff.

Order to collect endorsed on copy given Sheriff.

Force and effect of order.

Appeals to be noted on list.

Form of order.

Receipt books for Sheriff.

Lien of agent or representative paying tax.